IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24.08.2023

CORAM :

THE HONOURABLE Dr. JUSTICE **G.JAYACHANDRAN**

Crl.OP. No.8679 of 2022 and
Crl.MP. No.5054 of 2022

A.Kumaresan .. Petitioner

Vs.

1.The Superintendent of Police,
CBI/ACB, Chennai, Chennai.

2.The State of Tamil Nadu Rep by,
The Inspector of Police,
Central Bureau of Investigation,
Attached with CBI/ACB Chennai,
Chennai.

3.The Additional Commissioner of Income Tax,
Non Corporate range -12, Income Tax Department,
2nd floor, C-Wing, Tower-II, BSNL Building,
No.16, Greams Road, Chennai – 6. ..Respondents

PRAYER : Criminal Original Petition has been filed under Section 482 of Cr.P.C to call for the records in pursuant to the charge sheet issued to the petitioner vide No.RC MA 1 of 2017 A 0016 dated 27.01.2020 in C.C.No.4019 of 2021 pending on the file of Additional Chief Metropolitan Magistrate Court, Egmore, Chennai – 600 008 and quash the same.

For Petitioner	:	Mr.T.P.Prabakaran
For Respondent	:	Mr.K.Srinivasan, Special Public Prosecutor (CBI)

ORDER

The petitioner herein is an enrolled Advocate posing himself as Taxing Consultant had manipulated the Income Tax returns of 1055 employees of BSNL, in connivance with A2 had acted as inter-mediator between the petitioner and the assessees, by showing their gross income in Form 16 as net income and by giving false information, got refund orders, which the assessees not entitle. When this has been brought to the notice of the higher officials of Income Tax Department, enquiry has been conducted and search of the petitioner's premises has lead to recovery of incriminating data stored in his computer. This petitioner has given his personal E-mail ID for all these assessees, so as to facilitate the refund of tax already deducted at source.

2. Learned counsel appearing for the petitioner who seeks for quash of the complaint submitted that none of the assessees have implicated this petitioner during the enquiry conducted by the Income Tax Department and therefore, the case against him has to be quashed.

3. This Court unable to countenance the said submission. The assessees who are benefited monetarily through the petitioner for reasons

best known might have not disclosed his name. However, the material collected during the search of his premises and the statement of the witnesses clearly show that the petitioner herein through A2 had canvassed the staffs of BSNL to submit their revised Income Tax returns through the petitioner by alluring them that they will get refund of tax which already paid. A detailed investigation has been conducted and final report filed. Enough material is available against this petitioner to try him for committing fraud on the Income Tax Department. Hence, the petition is dismissed. Consequently connected Miscellaneous Petition is also dismissed.

4. Learned Special Public Prosecutor states that the charge has already been framed and summons to the witnesses been served for their appearance to give evidence on 25.09.2023. The trial Court is directed to expedite the trial and complete the same within reasonable time.

24.08.2023

Internet : Yes/No
Index: Yes/No
rkp

Dr.G.JAYACHANDRAN, J.

To

1.The Additional Chief Metropolitan Magistrate Court,
Egmore, Chennai – 600 008

2. The Superintendent of Police,
CBI/ACB, Chennai, Chennai.

3.The Inspector of Police,
Central Bureau of Investigation,
Attached with CBI/ACB Chennai,
Chennai.

4.The Additional Commissioner of Income Tax,
Non Corporate range -12, Income Tax Department,
2nd floor, C-Wing, Tower-II, BSNL Building,
No.16, Greams Road, Chennai – 6.

5.The Public Prosecutor,
High Court of Madras, Chennai.

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